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HIGH SCHOOL COMMENCEMENT TAXES ON PROJECT LAND ILLEGAL

EIGHT SENIORS GRADUATE FROM FOUR YEAR COURSE

The commencement exercises of the Carlisbad High school were held in the High school auditorium on Friday evening, May 12, 1916, at which eight seniors were graduated from the full four year high school course. Soon after eight o'clock, the Bunch orchestra struck up a lively march and the Board of Education headed by County Superintendent W. A. Poore, and followed by Dr. David R. Boyd, president of the New Mexico University, Dr. H. W. Lowry, Superintendent Geo. M. Brinton, and Principal O. Stanley Dresher took their places on the rostrum. As soon as they were seated, the graduates,



GEO. M. BRINTON, Superintendent



O. S. DRESHER, Principal

of the graduation of its first class thirteen years ago when but two were graduated. He stated that the occasion was not the end of the educating process for the graduates but only the beginning, as one must learn all through life, and that as soon as one ceases to grow intellectually and professionally his period of usefulness begins to decline and the world no longer has any use for him. He then complimented the class upon the completion of the work of the High school and in a few well chosen words, presented the diplomas.

He complimented Miss Lucile Johnson for having made the highest average grade in her class throughout the entire school course and also for having made the highest mark in English for the same period and for which the Board of Education gave Honor Awards. He also stated that Charles Witt was deserving of honor as second in the class.

The presentation of diplomas was followed by a trio, "Daffodils" splendidly rendered by Mrs. C. C. Lewis, Miss Jennie Linn, and Mrs. Dudley

GOOD NEWS TO PROJECT FARMERS

WHO HAVE HERETOFORE PAID TOO MUCH TAXES AS COMPARED WITH LIVE STOCK

Carlisbad, New Mexico, May 7, 1916. Hon. Roy S. Waller, Tax Assessor for Eddy County, New Mexico.

Sir:—You are hereby notified upon behalf of the Pecos Water Users' association, a corporation organized under the laws of the Territory, (Now State) of New Mexico, and each and every shareholder thereunder that it is our contention that all assessments of taxes for government, state and county purposes heretofore levied and assessed have been illegally assessed, and that any further assessment for such purposes will now be made at your own risk.

In support of our contention we cite you to the following decisions and authorities.

In connection with this question I think best to submit an opinion of Judge Will R. King, chief counsel of the United States Reclamation Service pertaining thereto and attached which cites the same authorities that I would have submitted to you.

I especially emphasize the decision of the Supreme Court of the United States in Stearns vs. Minnesota (179 U. S., 223, 251.) which says "But it has also been held that until the very last moment that liens or equitable rights of the United States are extinguished no matter how trivial or small may be the right or the lien reserved, the land is not subject to taxation."

If you can prove that the government does not retain a lien on every acre of land in the Carlisbad project then this ruling of the Supreme Court of the United States will not apply. Department of the Interior, United States Reclamation Service, Office of Chief Counsel, November 15, 1915.

Mr. Samuel L. McGee, 304 East Holt Avenue, Pomona, California.

Dear Sir: I have fully considered the question as to the validity of the tax assessed against the improvements on your land by your state, and while it is not necessarily within the purview of the official duties of counsel for the reclamation service to look after and advise upon legal matters of this character, the question is of such importance to homesteaders upon reclamation projects that I deem it not inappropriate to give my views on the legal right of a state to make and collect assessments on permanent improvements upon land entered under the homestead and reclamation laws.

Our district counsel for your territory has heretofore been directed to take steps toward persuading the officials of your county to cancel this tax, and he has endeavored to do so, but without avail. The statutes of your state make provision for this class of assessments, and the supreme court of California, also the supreme courts of some other states, have held tax assessments of this nature to be valid and enforceable. But, after careful investigation, I am firmly of the opinion that assessments of this character are not enforceable and validly can not be imposed upon permanent improvements on lands held by a settler prior to date of final proof, and, as to lands on reclamation projects, probably not until after issuance of patent, and under the present law possibly not until all liens held on the land by the United States are extinguished.

Taxation in such cases is an attempt to do indirectly what can not be done directly and clearly violates both the letter and spirit of the constitution of the United States, which gives to the general government exclusive jurisdiction in the disposal of the public domain. To secure title to these lands improvements are required by act of congress. If a state may, under pretense of taxation, sell the improvements on the public domain occupied by a bona fide settler under the public land laws it can thereby prevent the disposal of the public domain in the manner provided by the laws of congress on the subject.

The supreme court of Idaho, in Cheney v. Minidoka county (144 Pac., 343), upheld an assessment made after the date of final proof and before the issuance of patent, where it seems some acts remained to be performed before the legal title left the United States, but this decision manifestly overlooks the case of United States v. Rickett (188 U. S., 432) hereafter referred to, and also the holding of the United States Supreme Court in Northern P. Ry. Co. v. Traill county (115 U. S., 606), in which latter case it is clearly held that as to the lands there considered, so long as anything remains to be done in order to divest the United States of the legal title, they are not subject to taxation. Permanent improvements are appurtenant to, and accordingly a part of, the land itself, hence not taxable unless the lands upon which located are taxable. And on this subject the United States Supreme Court, in Stearns v. Minnesota (179 U. S., 223

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BESSIE LUCILE JOHNSON

"Chalky" "Cile" "Flaxy"
Cold, distant, haughty and good looking. Ah! strange woman!
Girl's baseball 2; basket ball 1; tennis 2-3; Clonian 1-2-3-4; Clonian president 4; literary editor 1916 "Echo".



CHARLIE GILREATH WITT

"Chickie" "De-De"
Little, cute and hard to beat. Tho not timid, he is seldom seen alone.
Baseball 1-2-3-4; debating club 2-3; basket ball 3-4; president of dramatic club 4; editor in chief 1916 "Echo".



LULA FERN HARTSHORN

"Fun" "Dubb"
What ere the faults that may attend her,
From duty's path you can not bend her.
Baseball 2; tennis 2-3; Clonian 4; assistant literary editor 1916 "Echo"



HULING EAKIN USSERY

"Hugo" "Bones"
He hath a broken and contrite heart.
Baseball 2-4; football 3-4; basket ball 3-4; debating club 2-3-4; dramatic club 4; athletic editor of "Echo" 1916. Class president, 1915.

consisting of five young ladies dressed in beautiful graduating gowns, and three young men attired in plain evening dress, marched upon the rostrum from the office in the High school and were seated before a large audience which had gathered for the occasion.

The Rev. H. W. Lowry gave the invocation immediately after the orchestra had finished its selection, and this was followed by a duet, "Rock of Ages" which was well rendered by Mrs. Joseph Bunch and Mrs. Dudley Smith. Mrs. Walter Ralph was to appear for two numbers on the program but because of the accident to her boy by an explosion of gunpowder, she was unable to appear and Mrs. Dudley Smith consented to appear in her stead.

After the duet, Supt. Brinton stated that the custom for graduating exercises was changing some every year and that he had endeavored to keep pace with these changes and had secured a speaker for the evening who would give the graduating class some thoughts upon the eve of their commencement that they might well ponder over in entering upon a career out into the world's activities. He then introduced Dr. David R. Boyd, of the State University who delivered a splendid address, discussing the possibilities of the educated young man or young woman in the world.

He emphasized the fact that the world today demanded educated men and women in almost every activity. This applied to all classes of labor as well as to the professions. For a

man or woman of the future to be uneducated was to invite a condition bordering on slavery in a chosen profession. He pointed out that the great progress in science, invention, manufacturing, and in all lines of life's activities demanded the educated young man or young woman.

He stated that the great banking business houses of the United States in looking for men to take charge of their interests in foreign states advertised for college graduates whom they were to train for their work.

Dr. Boyd dwelt largely upon the training for citizenship. This to be done in the public and high schools. He stated that the more experience he had in the world, the more convinced he was that what the world needed more than anything else was an edu-

cated and higher standard of citizenship. This is particularly true in the United States where its population is made up of so many nationalities and where the hyphenated individual in these times of the world's crisis may be found almost upon every hand.

Dr. Boyd's address was a forceful one and the advice he gave to the class was such that if remembered will be of much value in the beginning and throughout a business career.

The orchestra then gave one of its splendid selections and County Superintendent W. A. Poore, as a member of the Board of Education of the County High School, presented the diplomas.

In his presentation speech Supt. Poore outlined the progress of the Carlisbad High School from the time



FANNIE MAE BAYARD

"Worm" "Tommy"
Automobiling for pastime, flirtatious but not dangerous, and merry mischief sparkles in her eyes.
Basket ball 1; baseball 1-2; tennis 1-2; Aurora society 1-2; Clonian society, 3-4; assistant humorous editor of 1916 "Echo".



WILLIE DERDEN MATHESON.

"Bill" "Duddy"
She is pretty to walk with, witty to talk with, and pleasant to think over.
Basket ball 1-2-3; president of Aurora society 3-4; dramatic club 4; humorous editor of "Echo" 1916.



ROWENA ZITELLA DISHMAN

"Winnie" "Windy" "Ham"
Witty, but wise, dignified, but not distant.
Basket ball captain 2-3-4; tennis 1-2-3; tennis school champion 2; captain girl's baseball team 2; dramatic club 4; assistant business manager 1916 "Echo".



CHARLEY WITCHER WALKER

"Cuckoo" "Dovey"
What's the use in studying when baloon juice is cheap. He is passionately fond of fair maidens and sweet music.
Football 2-3-4; basket ball 3-4; base ball—"bench"—1-2-3-4; debating club 2-3-4; tennis, occasionally; business manager of 1916 "Echo".